



DEPARTMENT OF JUSTICE  
OFFICE OF THE ATTORNEY GENERAL

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THIRD AMENDED PLEA/OFFER AGREEMENT

April 9, 2015

Mark W. Eckard, Esquire  
1 Company Street  
P.O. Box 24849  
St. Thomas, U.S. Virgin Islands 00824

David Nissman, Esq.  
2120 Company St., Ste. 1  
Christiansted, VI 00820-4945

RE: Government of the Virgin Islands v. Johnathan Cohen, Criminal No. 2014-41

Dear Attorney Eckard and Attorney Nissman:


The Government hereby offers the following:

1. Defendant agrees to plead guilty to the two counts charged in the attached Amended Information (*for plea bargain purposes only*) consisting of two counts of **Willful Failure to File Return, Supply Information, or Pay Tax**, in violation of **33 V.I.C. §1524**, each of which carries a maximum sentence of one year incarceration, a fine of \$10,000.00 or both.
2. In return, the Government will file the charges reflected in the attached Amended Information, which is conditional upon the Court's acceptance of the Defendant's plea, in lieu of the present twenty-one count Information.
3. Defendant agrees to pay restitution in full to the victim, the Virgin Islands Government Bureau of Internal Revenue (IRB) in the minimum amount of **\$152,812.00** for Count One and the minimum amount of **\$739,590.00** for Count Two of the attached amended information, for a total of **\$892,402.00**. Note that said **restitution amount is set solely for disposition of this criminal matter only, and does not affect any civil penalties, interest or other assessments incurred, and said amount is minimum and subject to later audit. Seventy-five thousand dollars (\$75,000.00) of the restitution amount shall be paid on or before sentencing, and the balance shall be paid within a reasonable time on a pay schedule of a minimum of one thousand dollars (\$1,000.00) per week initially until such time that it is modified by the Virgin Islands Bureau of Internal Revenue.**

4. Defendant will provide 2002 and 2003 tax information and returns to the IRB and bring himself current in all required tax filings for his personal and business taxes from 2002 to present by the date set for sentencing. Defendant also will obtain Virgin Islands business licenses with the Department of Licensing and Consumer Affairs for his businesses as required by Virgin Islands law and keep such licenses active and current.
5. At sentencing, the Government will recommend a sentence of five years probation and that the Defendant pays the restitution and a fine of \$5,000.00 for each count. Provided, however, that probation shall terminate upon payment in full of the restitution
6. At sentencing, the people will not take a position for or against the Defendant's request for T5 VIC 3711(c) treatment. The People reserve its right to allocation.
7. These guilty pleas will resolve all potential criminal cases that could be filed for the years in the attached amended Information.

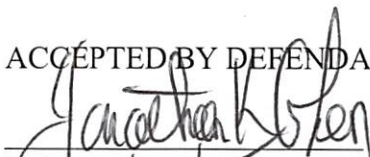
Acceptance of the above-stated plea offer must be done in writing, BY SIGNING THIS LETTER IN THE SPACE PROVIDED BELOW and returning it to this office **on or before Tuesday April 21, 2015.**

Sincerely,

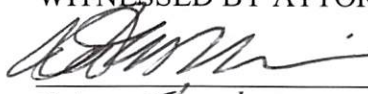
  
Denise George Counts, Esq.  
Assistant Attorney General  
White Collar/Public Corruption Crime Section

4/9/15

ACCEPTED BY DEFENDANT

  
Date: 5/12/15

WITNESSED BY ATTORNEY

  
Date: 5/12/2015

